

**ABSTRACT**

Certain embodiments include a semiconductor device capable of preventing a retardation of signal transmission between the smallest units, a method for the manufacture thereof, a circuit substrate and an electronic device. Embodiments also include a manufacturing method comprising a laminating step of forming tunnel insulating films 12 and 22, floating gates 14 and 24, dielectric films 16 and 26, control gates 18 and 28 on first and second memory cell areas 10 and 20 formed mutually adjacent to each other on a semiconductor substrate 30, a plurality of impurity area formation steps of forming sources and drains 32, 34, 36 and 38 on the first and second memory cell areas 10 and 20, and forming a connecting area 40 capable of forming an electric connection between one 32 of the source and drain of the first memory cell area 10 and one 36 of the source and drain of the second memory cell area 20. The connecting area 40 is formed to have a lower electric resistance than impurity areas 42 and 44 formed in one of the of impurity area formation steps.

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